

California Disaster Relief Tax Provisions

Fire Damaged Locations — California, August through October, 1999

Introduction

This publication outlines the procedures to take a disaster loss deduction for property damage or destruction resulting from the fires which occurred in August through October, 1999. Only those losses suffered as a result of these fires are eligible for these special loss provisions. The following counties are affected:

Butte
Humboldt
Napa
Plumas
San Bernardino
Shasta
Tehama
Trinity
Tuolumne
Yuba

Deducting a loss

A disaster loss is a casualty loss which is not reimbursed by insurance or otherwise, which was sustained in an area designated by the President of the United States or the Governor of California to be in a state of disaster, and which was sustained as a result of that disaster.

You may elect to deduct a disaster loss in the prior tax year if your damaged property is located in an area designated by the President of the United States to warrant assistance. Only the counties listed above are designated areas.

You make an election to deduct the disaster loss in the prior tax year by clearly stating you are making this election, and by completing and filing Form 540, California Resident Income Tax Return; Form 540NR, California Nonresident or Part-Year Resident Income Tax Return; Form 540X, Amended Individual Income Tax Return; Form 100, California Corporation Franchise or Income Tax Return; Form 100S, California S Corporation Franchise or Income Tax Return; or Form 100X, Amended Corporation Franchise or Income Tax Return, by the dates shown under "When to claim your refund or loss." Be sure to complete and attach federal Form 4684, Casualties and Thefts (using California amounts), a copy of federal Form 1040, Form 1040X, Form 1120, or Form 1120X and any supporting schedules that verify your deduction.

If you do not elect to deduct the disaster loss in the prior year, you may deduct it on Form 540, Form 540NR, Form 100, or Form 100S for the year in which the disaster occurred.

You must attach a statement to your Form 540, Form 540NR, Form 540X, Form 100, Form 100S, or Form 100X which includes the date of the disaster and the location (city and county) of the disaster.

To figure your disaster loss:

- For personal use property, complete federal Form 4684, Section A, using California amounts.
- For property that is trade or business, income-producing or rent or royalty property, complete federal Form 4684, Section B, using California amounts.

Disaster losses may not be taken into account in computing a net operating loss deduction under IRC Section 172.

You may also need to use Schedule D-1, Sales of Business Property; form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates and Trusts; or form FTB 3805Q, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Corporations, to report these losses.

You may qualify to carry over 100% of any excess disaster loss to future taxable years if subsequent legislation is enacted which adds the fires to the list of eligible disasters identified in California Revenue and Taxation Code Sections 17207 and 24347.5.

Speeding up your refund

Print "DISASTER — 1999 FIRES" in red ink at the top of Side 1 of your Form 540, Form 540NR, Form 540X, Form 100, Form 100S, or Form 100X.

When to claim your refund or loss

Personal income tax returns:

Year of Loss	First Tax Year Loss Claimed	
	1998	1999
1999	Claim on original or amended 1998 return by April 17, 2000.*	Claim on 1999 return.

*This date may be extended to October 16, 2000, if subsequent legislation is enacted adding the disaster to California Revenue and Taxation Code Section 17207(g).

Corporation returns:

Year of Loss	First Tax Year Loss Claimed	
	Prior Income Year	Income Year in Which the Disaster Occurred
1999	Claim on original or amended return of prior income year on or before the 15th day of the third month* after the close of the income year in which the disaster occurred.	Claim on return for the income year in which the disaster occurred.

*This day may be extended to the 15th day of the tenth month after the close of the income year in which the disaster occurred if subsequent legislation is enacted adding the disaster to California Revenue and Taxation Code Section 24347.5(g).

Replacing lost or damaged California tax returns

You may replace lost or damaged California tax returns at no cost by completing form FTB 3516, Request for Copy of Tax Return, and printing "DISASTER – 1999 FIRES" at the top of the form. You may also write to one of the following addresses, depending on the type of return you are requesting:

For personal income tax or fiduciary return:

RID UNIT PIT
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

For bank and corporation, partnership, or limited liability company return:

RID UNIT CORP
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0560

Ordering forms

Internet: You may download, view, and print California income tax forms and publications. Go to our website address at:

www.ftb.ca.gov

Phone: Call (800) 338-0505.

To order personal income tax forms, select personal income tax forms and enter the form code when instructed:

900 for California Resident Income Tax Booklet
937 for form FTB 3516 **909** for Schedule D-1
908 for Form 540X **926** for form FTB 3805V

To order corporate forms, select bank and corporation tax forms, and enter the form code when instructed:

817 for Form 100 **816** for Form 100S
813 for Form 100X **807** for form FTB 3805Q

Mailing your Form 540, 540NR, or Form 540X

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Mailing your Form 100, Form 100S, or Form 100X

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0501

Do you need more information?

Telephone Assistance. Call our general toll-free phone service, which is available:

Between April 15, 1999 – January 2, 2000

- Monday – Friday, 7 a.m. to 8 p.m.

January 3, 2000 – April 17, 2000

- Monday – Friday, 6 a.m. to Midnight
- Saturdays & holidays, 7 a.m. to 4 p.m.

After April 17, 2000

- Monday – Friday, 7 a.m. to 8 p.m.
- Saturdays, 7 a.m. to 4 p.m.

The best times to call are before 10 a.m. and after 6 p.m.

Call within the United States (800) 852-5711

Call outside the United States

(not toll-free) (916) 845-6500

For federal tax questions,

call the IRS at (800) 829-1040

Asistencia bilingüe en español

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

Assistance for persons with disabilities

The FTB complies with provisions of the Americans with Disabilities Act. For persons with hearing or speech impairments, call:

From voice phone (800) 735-2922
(California Relay Service)

From TTY/TDD (800) 822-6268
(Direct line to FTB customer service)

For all other assistance or special accommodations, call (800) 852-5711.

Field Offices. You can get information, pick up California tax forms, and resolve problems on your account if you visit one of our field offices. FTB field office locations are open Monday through Friday from 8 a.m. to 5 p.m. The offices will remain open additional hours and days from January 15 through April 17, 2000. For the extended hours of the office nearest you, call (800) 338-0505, select personal income tax, then select general information, and enter code 110 when instructed.

Field Office	Address
Bakersfield	1800 30th St., Suite 370
Burbank	333 N. Glenoaks Blvd., Suite 200
Fresno	2550 Mariposa St., Room 3002
Long Beach	4300 Long Beach Blvd., Suite 700B
Los Angeles	300 S. Spring St., Suite 5704
Oakland	1515 Clay St., Suite 305
Sacramento	3321 Power Inn Rd., Suite 250
San Bernardino	464 W. 4th St., Suite 454
San Diego	5353 Mission Center Rd., Suite 314
San Francisco	455 Golden Gate Ave., Suite 7400
San Jose	96 N. Third St., 4th Floor
Santa Ana	600 W. Santa Ana Blvd., Suite 300
Santa Rosa	50 D St., Room 130
Stockton	31 East Channel St., Suite 219
Ventura	4820 McGrath St., Suite 270
West Covina	100 N. Barranca St., Suite 600